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December 7, 2003

Richard J. Oparil, Esq.  
Patton Boggs LLP  
2550 M. Street NW  
Washington, DC 20037-1350

Re: Finch et. al vs Fiorini et. al.  
US District Court, Southern District of Ohio  
Case No. C-1-02-132

Dear Mr. Oparil,

I am not impressed by your letter of December 4, 2003. The assertions you make in it are wrong, and show complete lack of understanding of the law regarding the imposition of a constructive trust, upon which my claim against Sanitec Ltd. is based.

If you feel it necessary to advance these arguments through the appropriate medium of a motion to dismiss the Second Amended Complaint against your alleged client, I will respond with appropriate legal arguments, but not by letter.

Nor will you deter me from pursuing appropriate remedies for my clients by threatening a Rule 11 or § 1927 motion, although I am sure that the hourly rates charged by your firm are quite high. I have dealt with your kind before.

Very truly yours,



William B. Singer

**EXHIBIT B**